<b>¢</b>	Approved	for Filing:	E.	Chelsea-	McCarty	¢.
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1	KIDNAPPING AND SEX OFFENDER
2	REGISTRY AMENDMENTS
3	2010 GENERAL SESSION
4	STATE OF UTAH
5	Chief Sponsor: Ron Bigelow
6	Senate Sponsor: Karen Mayne
7 8	LONG TITLE
9	General Description:
$\mathbf{c}$	This bill requires the department to separate kidnapping and sex offenses on the
1	registry.
2	Highlighted Provisions:
3	This bill:
4	$\hat{H} \Rightarrow [ \rightarrow \text{requires the department to separate kidnapping and sex offenses on the registry by}$
5	creating separate portals through which to access information;]  �Ĥ
6	removes $\hat{S} \rightarrow \underline{\text{certain acts of}} \leftarrow \hat{S}$ simple kidnapping from the list of offenses for the
a	registry; and
7	<ul> <li>makes technical changes.</li> </ul>
8	Monies Appropriated in this Bill:
9	None
0	Other Special Clauses:
1	None
2	<b>Utah Code Sections Affected:</b>
3	AMENDS:
4	77-27-21.5, as last amended by Laws of Utah 2009, Chapters 117, 126, 249, and 354
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28 77-27-21.5. Sex and kidnap offenders -- Registration -- Information system --29 Law enforcement and courts to report -- Penalty -- Effect of expungement. 30 (1) As used in this section: 31 (a) "Business day" means a day on which state offices are open for regular business. 32 (b) "Department" means the Department of Corrections. 33 (c) "Division" means the Division of Juvenile Justice Services. 34 (d) "Employed" or "carries on a vocation" includes employment that is full time or part 35 time, whether financially compensated, volunteered, or for the purpose of government or 36 educational benefit. 37 (e) "Indian Country" means: 38 (i) all land within the limits of any Indian reservation under the jurisdiction of the 39 United States government, regardless of the issuance of any patent, and includes rights-of-way 40 running through the reservation; 41 (ii) all dependent Indian communities within the borders of the United States whether 42 within the original or subsequently acquired territory, and whether or not within the limits of a 43 state: and 44 (iii) all Indian allotments, including the Indian allotments to which the Indian titles to have not been extinguished, including rights-of-way running through the allotments. 45 46 (f) "Jurisdiction" means any state, Indian Country, or United States Territory. 47 (g) "Kidnap offender" means any person other than a natural parent of the victim who: 48 (i) has been convicted in this state of a violation of: 49  $\hat{S} \rightarrow [f]$  (A) Section 76-5-301, subsections (c) or (d), kidnapping; [f][f] (B) [f] (A)  $\leftarrow$  Section 76-5-301.1, child kidnapping: **50** 51  $\hat{S} \rightarrow [f]$  (C) [f] [fB)  $\leftarrow \hat{S}$  Section 76-5-302, aggravated kidnapping; or 52  $\hat{S} \rightarrow [f]$  (D) [f] [f] (C) attempting, soliciting, or conspiring to commit any felony offense 52a listed in 53 [Subsections] Subsection (1)(g)(i)(A)  $\$ \rightarrow [f]$  through (C) [f] [or (B)]  $\leftarrow \$$ ; 54 (ii) has been convicted of any crime, or an attempt, solicitation, or conspiracy to 55 commit a crime in another jurisdiction that is substantially equivalent to the offenses listed in 56 Subsection (1)(g)(i) and who is: 57 (A) a Utah resident: or 58 (B) not a Utah resident, but who, in any 12 month period, is in this state for a total of

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- 59 10 or more days, regardless of whether or not the offender intends to permanently reside in this state;
  - (iii) is required to register as an offender in any other jurisdiction, and who, in any 12 month period, is in this state for a total of 10 or more days, regardless of whether or not the offender intends to permanently reside in this state;
  - (iv) is a nonresident regularly employed or working in this state, or who is a student in this state, and was convicted of one or more offenses listed in Subsection (1)(g), or any substantially equivalent offense in another jurisdiction, or as a result of the conviction, is required to register in the person's state of residence;
  - (v) is found not guilty by reason of insanity in this state or in any other jurisdiction of one or more offenses listed in Subsection (1)(g); or
  - (vi) is adjudicated delinquent based on one or more offenses listed in Subsection (1)(g)(i) and who has been committed to the division for secure confinement and remains in the division's custody 30 days prior to the person's 21st birthday.
  - (h) "Natural parent" means a minor's biological or adoptive parent, and includes the minor's noncustodial parent.
  - (i) "Offender" means a kidnap offender as defined in Subsection (1)(g) or a sex offender as defined in Subsection (1)(n).
    - (j) "Online identifier" or "Internet identifier":
  - (i) means any electronic mail, chat, instant messenger, social networking, or similar name used for Internet communication; and
  - (ii) does not include date of birth, Social Security number, PIN number, or Internet passwords.
  - (k) "Primary residence" means the location where the offender regularly resides, even if the offender intends to move to another location or return to another location at any future date.
  - (l) "Register" means to comply with the requirements of this section and administrative rules of the department made under this section.
  - (m) "Secondary residence" means any real property that the offender owns or has a financial interest in, and any location where, in any 12 month period, the offender stays overnight a total of 10 or more nights when not staying at the offender's primary residence.

90	(n) "Sex offender" means any person:
91	(i) convicted in this state of:
92	(A) a felony or class A misdemeanor violation of Section 76-4-401, enticing a minor;
93	(B) a felony or class A misdemeanor violation of Section 76-9-702.7, voyeurism;
94	(C) a felony violation of Section 76-5-401, unlawful sexual activity with a minor;
95	(D) Section 76-5-401.1, sexual abuse of a minor;
96	(E) Section 76-5-401.2, unlawful sexual conduct with a 16 or 17 year old;
97	(F) Section 76-5-402, rape;
98	(G) Section 76-5-402.1, rape of a child;
99	(H) Section 76-5-402.2, object rape;
100	(I) Section 76-5-402.3, object rape of a child;
101	(J) a felony violation of Section 76-5-403, forcible sodomy;
102	(K) Section 76-5-403.1, sodomy on a child;
103	(L) Section 76-5-404, forcible sexual abuse;
104	(M) Section 76-5-404.1, sexual abuse of a child or aggravated sexual abuse of a child
105	(N) Section 76-5-405, aggravated sexual assault;
106	(O) Section 76-5a-3, sexual exploitation of a minor;
107	(P) Section 76-7-102, incest;
108	(Q) Subsection 76-9-702(1), lewdness, if the person has been convicted of the offense
109	four or more times;
110	(R) Subsection 76-9-702(3), sexual battery, if the person has been convicted of the
111	offense four or more times;
112	(S) any combination of convictions of Subsection 76-9-702(1), lewdness, and of
113	Subsection 76-9-702(3), sexual battery, that total four or more convictions;
114	(T) Section 76-9-702.5, lewdness involving a child;
115	(U) Section 76-10-1306, aggravated exploitation of prostitution; or
116	(V) attempting, soliciting, or conspiring to commit any felony offense listed in
117	Subsection (1)(n)(i);
118	(ii) who has been convicted of any crime, or an attempt, solicitation, or conspiracy to
119	commit a crime in another jurisdiction that is substantially equivalent to the offenses listed in
120	Subsection (1)(n)(i) and who is:

121	(A) a Utah resident; or
122	(B) not a Utah resident, but who, in any 12 month period, is in this state for a total of
123	10 or more days, regardless of whether the offender intends to permanently reside in this state;
124	(iii) who is required to register as an offender in any other jurisdiction, and who, in any
125	12 month period, is in the state for a total of 10 or more days, regardless of whether or not the
126	offender intends to permanently reside in this state;
127	(iv) who is a nonresident regularly employed or working in this state or who is a
128	student in this state and was convicted of one or more offenses listed in Subsection (1)(n)(i), or
129	any substantially equivalent offense in any jurisdiction, or as a result of the conviction, is
130	required to register in the person's jurisdiction of residence;
131	(v) who is found not guilty by reason of insanity in this state, or in any other
132	jurisdiction of one or more offenses listed in Subsection (1)(n)(i); or
133	(vi) who is adjudicated delinquent based on one or more offenses listed in Subsection
134	(1)(n)(i) and who has been committed to the division for secure confinement and remains in the
135	division's custody 30 days prior to the person's 21st birthday.
136	(o) "Vehicle" means any motor vehicle, aircraft, or watercraft subject to registration in
137	any jurisdiction.
138	(2) The department, to assist in investigating sex-related crimes and in apprehending
139	offenders, shall:
140	(a) develop and operate a system to collect, analyze, maintain, and disseminate
141	information on offenders and sex and kidnap offenses;
142	(b) make information listed in Subsection (27) available to the public; and
143	(c) share information provided by an offender under this section that may not be made
144	available to the public under Subsection (27), but only:
145	(i) for the purposes under this Subsection (2); or
146	(ii) in accordance with Section 63G-2-206.
147	(3) Any law enforcement agency shall, in the manner prescribed by the department,
148	inform the department of:
149	(a) the receipt of a report or complaint of an offense listed in Subsection (1)(g) or (n),
150	within three business days; and

(b) the arrest of a person suspected of any of the offenses listed in Subsection (1)(g) or

- 152 (n), within five business days.
- 153 (4) Upon convicting a person of any of the offenses listed in Subsection (1)(g) or (n), 154 the convicting court shall within three business days forward a copy of the judgment and
- sentence to the department.

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- (5) An offender in the custody of the department shall be registered by agents of the department upon:
- (a) placement on probation;
- (b) commitment to a secure correctional facility operated by or under contract to thedepartment;
- 161 (c) release from confinement to parole status, termination or expiration of sentence, or 162 escape;
  - (d) entrance to and release from any community-based residential program operated by or under contract to the department; or
    - (e) termination of probation or parole.
  - (6) An offender who is not in the custody of the department and who is confined in a correctional facility not operated by or under contract to the department shall be registered with the department by the sheriff of the county in which the offender is confined, upon:
    - (a) commitment to the correctional facility; and
    - (b) release from confinement.
  - (7) An offender in the custody of the division shall be registered with the department by the division prior to release from custody.
  - (8) An offender committed to a state mental hospital shall be registered with the department by the hospital upon admission and upon discharge.
  - (9) (a) (i) A municipal or county law enforcement agency shall register an offender who resides within the agency's jurisdiction and is not under the supervision of the Division of Adult Probation and Parole within the department.
  - (ii) In order to conduct offender registration under this section, the agency shall ensure the agency staff responsible for registration:
  - (A) has received initial training by the department and has been certified by the department as qualified and authorized to conduct registrations and enter offender registration information into the registry database; and

- (B) certify annually with the department.
  - (b) (i) When the department receives offender registration information regarding a change of an offender's primary residence location, the department shall within five days electronically notify the law enforcement agencies that have jurisdiction over the area where:
    - (A) the residence that the offender is leaving is located; and
    - (B) the residence to which the offender is moving is located.
  - (ii) The department shall provide notification under this Subsection (9)(b) if the offender's change of address is between law enforcement agency jurisdictions, or is within one jurisdiction.
  - (c) The department shall make available to offenders required to register under this section the name of the agency, whether it is a local law enforcement agency or the department, that the offender should contact to register, the location for registering, and the requirements of registration.
  - (10) An offender convicted by any other jurisdiction is required to register under Subsection (1)(g) or (n) and Subsection (12) and shall register with the department within 10 days of entering the state, regardless of the offender's length of stay.
  - (11) (a) An offender required to register under Subsection (1)(g) or (n) who is under supervision by the department shall register with Division of Adult Probation and Parole.
  - (b) An offender required to register under Subsection (1)(g) or (n) who is no longer under supervision by the department shall register with the police department or sheriff's office that has jurisdiction over the area where the offender resides.
  - (12) (a) Except as provided in Subsections (12)(b), (c), and (d), an offender shall, for the duration of the sentence and for 10 years after termination of sentence or custody of the division, register every year during the month of the offender's birth, during the month that is the sixth month after the offender's birth month, and also within three business days of every change of the offender's primary residence, any secondary residences, place of employment, vehicle information, or educational information required to be submitted under Subsection (14).
  - (b) Except as provided Subsections (12)(c) and (d), an offender who is convicted in another jurisdiction of an offense listed in Subsection (1)(g)(i) or (n)(i), a substantially similar offense, or any other offense that requires registration in the jurisdiction of conviction, shall:

(i) register for the time period, and in the frequency, required by the jurisdiction where the offender was convicted if that jurisdiction's registration period or registration frequency requirement for the offense that the offender was convicted of is greater than the 10 years from completion of the sentence registration period that is required under Subsection (12)(a), or is more frequent than every six months; or

- (ii) register in accordance with the requirements of Subsection (12)(a), if the jurisdiction's registration period or frequency requirement for the offense that the offender was convicted of is less than the registration period required under Subsection (12)(a), or is less frequent than every six months.
- (c) (i) (A) An offender convicted as an adult of any of the offenses listed in Subsection (12)(c)(ii) shall, for the offender's lifetime, register every year during the month of the offender's birth, during the month that is the sixth month after the offender's birth month, and also within three business days of every change of the offender's primary residence, any secondary residences, place of employment, vehicle information, or educational information required to be submitted under Subsection (14).
- (B) This registration requirement is not subject to exemptions and may not be terminated or altered during the offender's lifetime.
  - (ii) Offenses referred to in Subsection (12)(c)(i) are:
- (A) any offense listed in Subsection (1)(g) or (n) if, at the time of the conviction, the offender has previously been convicted of an offense listed in Subsection (1)(g) or (n) or has previously been required to register as a sex offender for an offense committed as a juvenile;
- (B) a conviction for any of the following offenses, including attempting, soliciting, or conspiring to commit any felony of:
- (I) Section 76-5-301.1, child kidnapping, except if the offender is a natural parent of the victim;
- 239 (II) Section 76-5-402, rape;

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- 240 (III) Section 76-5-402.1, rape of a child;
- 241 (IV) Section 76-5-402.2, object rape;
- 242 (V) Section 76-5-402.3, object rape of a child;
- 243 (VI) Section 76-5-403.1, sodomy on a child;
- (VII) Subsection 76-5-404.1(4), aggravated sexual abuse of a child; or

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245	(VIII) Section 76-5-405, aggravated sexual assault;
246	(C) Section 76-4-401, a felony violation of enticing a minor over the Internet;
247	(D) Section 76-5-302, aggravated kidnapping, except if the offender is a natural parent
248	of the victim;
249	(E) Section 76-5-403, forcible sodomy;
250	(F) Section 76-5-404.1, sexual abuse of a child; or
251	(G) Section 76-5a-3, sexual exploitation of a minor.
252	(d) Notwithstanding Subsections (12)(a), (b), and (c), an offender who is confined in a
253	secure facility or in a state mental hospital is not required to register during the period of
254	confinement.
255	(e) An offender who is required to register under this Subsection (12) shall surrender
256	the offender's license, certificate, or identification card as required under Subsection
257	53-3-216(3) or 53-3-807(4) and may apply for a license certificate or identification card as
258	provided under Section 53-3-205 or 53-3-804.
259	(f) A sex offender who violates Section 77-27-21.8 while required to register under this
260	section shall register for an additional five years subsequent to the registration period otherwise
261	required under this section.
262	(13) An agency in the state that registers an offender on probation, an offender who has
263	been released from confinement to parole status or termination, or an offender whose sentence
264	has expired shall inform the offender of the duty to comply with:
265	(a) the continuing registration requirements of this section during the period of
266	registration required in Subsection (12), including:
267	(i) notification to the state agencies in the states where the registrant presently resides
268	and plans to reside when moving across state lines;
269	(ii) verification of address at least every 60 days pursuant to a parole agreement for
270	lifetime parolees; and
271	(iii) notification to the out-of-state agency where the offender is living, whether or not
272	the offender is a resident of that state; and
273	(b) the driver license certificate or identification card surrender requirement under

Subsection 53-3-216(3) or 53-3-807(4) and application provisions under Section 53-3-205 or

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276	(14) An offender shall provide the department or the registering entity with the
277	following information:
278	(a) all names and aliases by which the offender is or has been known;
279	(b) the addresses of the offender's primary and secondary residences;
280	(c) a physical description, including the offender's date of birth, height, weight, eye and
281	hair color;
282	(d) the make, model, color, year, plate number, and vehicle identification number of
283	any vehicle or vehicles the offender owns or regularly drives;
284	(e) a current photograph of the offender;
285	(f) a set of fingerprints, if one has not already been provided;
286	(g) a DNA specimen, taken in accordance with Section 53-10-404, if one has not
287	already been provided;
288	(h) telephone numbers and any other designations used by the offender for routing or
289	self-identification in telephonic communications from fixed locations or cellular telephones;
290	(i) Internet identifiers and the addresses the offender uses for routing or
291	self-identification in Internet communications or postings;
292	(j) the name and Internet address of all websites on which the sex offender is registered
293	using an online identifier, including all online identifiers used to access those websites;
294	(k) a copy of the offender's passport, if a passport has been issued to the offender;
295	(l) if the offender is an alien, all documents establishing the offender's immigration
296	status;
297	(m) all professional licenses that authorize the offender to engage in an occupation or
298	carry out a trade or business, including any identifiers, such as numbers;
299	(n) each educational institution in Utah at which the offender is employed, carries on a
300	vocation, or is a student, and any change of enrollment or employment status of the offender at
301	any educational institution;
302	(o) the name and the address of any place where the offender is employed or will be
303	employed;
304	(p) the name and the address of any place where the offender works as a volunteer or
305	will work as a volunteer; and
306	(q) the offender's Social Security number.

307	(15) The department shall:
308	(a) provide the following additional information when available:
309	(i) the crimes the offender has been convicted of or adjudicated delinquent for;
310	(ii) a description of the offender's primary and secondary targets; and
311	(iii) any other relevant identifying information as determined by the department;
312	(b) maintain the Sex Offender and Kidnap Offender Notification and Registration
313	website; and
314	(c) ensure that the registration information collected regarding an offender's enrollment
315	or employment at an educational institution is:
316	(i) (A) promptly made available to any law enforcement agency that has jurisdiction
317	where the institution is located if the educational institution is an institution of higher
318	education; or
319	(B) promptly made available to the district superintendent of the school district where
320	the offender is enrolled if the educational institution is an institution of primary education; and
321	(ii) entered into the appropriate state records or data system.
322	(16) (a) An offender who knowingly fails to register under this section or provides
323	false or incomplete information is guilty of:
324	(i) a third degree felony and shall be sentenced to serve a term of incarceration for not
325	less than 90 days and also at least one year of probation if:
326	(A) the offender is required to register for a felony conviction or adjudicated delinquent
327	for what would be a felony if the juvenile were an adult of an offense listed in Subsection
328	(1)(g)(i) or $(n)(i)$ ; or
329	(B) the offender is required to register for the offender's lifetime under Subsection
330	(12)(c); or
331	(ii) a class A misdemeanor and shall be sentenced to serve a term of incarceration for
332	not fewer than 90 days and also at least one year of probation if the offender is required to
333	register for a misdemeanor conviction or is adjudicated delinquent for what would be a
334	misdemeanor if the juvenile were an adult of an offense listed in Subsection (1)(g)(i) or (n)(i).
335	(b) Neither the court nor the Board of Pardons and Parole may release a person who
336	violates this section from serving the term required under Subsection (16)(a). This Subsection
337	(16)(b) supersedes any other provision of the law contrary to this section.

338	(c) The offender shall register for an additional year for every year in which the
339	offender does not comply with the registration requirements of this section.
340	(17) Notwithstanding Title 63G, Chapter 2, Government Records Access and
341	Management Act, information under Subsection (15) that is collected and released under
342	Subsection (27) is public information, unless otherwise restricted under Subsection (2)(c).
343	(18) (a) If an offender is to be temporarily sent outside a secure facility in which the
344	offender is confined on any assignment, including, without limitation, firefighting or disaster
345	control, the official who has custody of the offender shall, within a reasonable time prior to
346	removal from the secure facility, notify the local law enforcement agencies where the
347	assignment is to be filled.
348	(b) This Subsection (18) does not apply to any person temporarily released under guard
349	from the institution in which the person is confined.
350	(19) Notwithstanding Sections 77-18-9 through 77-18-14 regarding expungement, a
351	person convicted of any offense listed in Subsection (1)(g) or (n) is not relieved from the
352	responsibility to register as required under this section.
353	(20) Notwithstanding Section 42-1-1, an offender:
354	(a) may not change the offender's name:
355	(i) while under the jurisdiction of the department; and
356	(ii) until the registration requirements of this statute have expired; and
357	(b) may not change the offender's name at any time, if registration is for life under
358	Subsection (12)(c).
359	(21) The department may make administrative rules necessary to implement this
360	section, including:
361	(a) the method for dissemination of the information; and
362	(b) instructions to the public regarding the use of the information.
363	(22) Any information regarding the identity or location of a victim shall be redacted by
364	the department from information provided under Subsections (14) and (15).
365	(23) This section does not create or impose any duty on any person to request or obtain
366	information regarding any sex offender from the department.
367	(24) The department shall maintain a Sex Offender and Kidnap Offender Notification
368	and Registration website on the Internet, which shall contain a disclaimer informing the public:

369	(a) the information contained on the site is obtained from offenders and the department
370	does not guarantee its accuracy or completeness;
371	(b) members of the public are not allowed to use the information to harass or threaten
372	offenders or members of their families; and
373	(c) harassment, stalking, or threats against offenders or their families are prohibited and
374	doing so may violate Utah criminal laws.
375	(25) The Sex Offender and Kidnap Offender Notification and Registration website
376	shall Ĥ→[:
377	(a) provide separate portals for access to information regarding sex offenders and
378	kidnap offenders; and
379	<u>(b)</u> ] $\leftarrow \hat{\mathbf{H}}$ be indexed by both the surname of the offender and by postal codes.
380	(26) The department shall construct the Sex Offender Notification and Registration
381	website so that users, before accessing registry information, must indicate that they have read
382	the disclaimer, understand it, and agree to comply with its terms.
383	(27) The Sex Offender and Kidnap Offender Notification and Registration website
384	shall include the following registry information:
385	(a) all names and aliases by which the offender is or has been known, but not including
386	any online or Internet identifiers;
387	(b) the addresses of the offender's primary, secondary, and temporary residences;
388	(c) a physical description, including the offender's date of birth, height, weight, and eye
389	and hair color;
390	(d) the make, model, color, year, and plate number of any vehicle or vehicles the
391	offender owns or regularly drives;
392	(e) a current photograph of the offender;
393	(f) a list of all professional licenses that authorize the offender to engage in an
394	occupation or carry out a trade or business;
395	(g) each educational institution in Utah at which the offender is employed, carries on a
396	vocation, or is a student;
397	(h) a list of places where the offender works as a volunteer; and
398	(i) the crimes listed in Subsections (1)(g) and (1)(n) that the offender has been
399	convicted of or for which the offender has been adjudicated delinquent in juvenile court.

retirement, or investment accounts.

400	(28) The department, its personnel, and any individual or entity acting at the request or
401	upon the direction of the department are immune from civil liability for damages for good faith
402	compliance with this section and will be presumed to have acted in good faith by reporting
403	information.
404	(29) The department shall redact information that, if disclosed, could reasonably
405	identify a victim.
406	(30) (a) Each offender required to register under Subsection (12) shall, in the month of
407	the offender's birth, pay to the department an annual fee of \$100 each year the offender is
408	subject to the registration requirements of this section.
409	(b) Notwithstanding Subsection (30)(a), an offender who is confined in a secure facility
410	or in a state mental hospital is not required to pay the annual fee.
411	(c) The department shall deposit fees under this Subsection (30) in the General Fund as
412	a dedicated credit, to be used by the department for maintaining the offender registry under this
413	section and monitoring offender registration compliance, including the costs of:
414	(i) data entry;
415	(ii) processing registration packets;
416	(iii) updating registry information;
417	(iv) ensuring offender compliance with registration requirements under this section;
418	and
419	(v) apprehending offenders who are in violation of the offender registration
420	requirements under this section.
421	(31) Notwithstanding Subsections (2)(c) and (14)(i) and (j), a sex offender is not
422	required to provide the department with:
423	(a) the offender's online identifier and password used exclusively for the offender's
424	employment on equipment provided by an employer and used to access the employer's private
425	network; or
426	(b) online identifiers for the offender's financial accounts, including any bank,

Legislative Review Note as of 1-28-10 3:44 PM

Office of Legislative Research and General Counsel

## **Fiscal Note**

## H.B. 125 - Kidnapping and Sex Offender Registry Amendments - As Amended

2010 General Session State of Utah

## **State Impact**

Enactment of this bill will not require additional appropriations.

## Individual, Business and/or Local Impact

Enacting this bill will not likely result in direct, measurable costs and/or benefits for individuals, businesses, or local governments.

2/19/2010, 4:42:12 PM, Lead Analyst: Syphus, G./Attny: ECM

Office of the Legislative Fiscal Analyst